

CITY OF EDMONDS
Snohomish County, Washington
January 1, 1994 Through December 31, 1994

Schedule Of Findings

1. The City Should Improve Controls At The Municipal Court

a. Cash Receipting, Transaction Adjustments, And Exception Reports

At Edmonds Municipal Court, the cashiers have the ability to make adjustments to accounts receivable amounts for cases on file in the District Court Information System (DISCIS). This includes the ability to adjust or to write off receivables entirely without a supervisor's approval. When the duties for cash receipting and posting adjustments to receivables are not separate, cashiers are not accountable to the court for any particular amount received on a defendant's account. Because of this, the court administrator must review adjustments to receivables and other transactions on the DISCIS "audit reports."

As of January 3, 1994, all DISCIS courts had the ability to run "audit reports" for review by court management. These reports include transactions and information for: Accounts Receivable Adjustments, Noncash Credits, Adjusted Receipts, Deleted Cases, Restitution Adjustments, Overpayment Activity, Accounts Payable, and Restitution Out of Balance information. At Edmonds Municipal Court these reports are run but not retained as evidence of the court administrator's review.

We recommend the court administrator print and review these reports daily, and retain them with evidence of the review.

b. Mail Opening Procedures

We found that one person opens the mail alone, and no log is kept of payments received in this manner.

We recommend that two people open the mail together, especially in an operation such as the court, where payment by mail is a common occurrence. Both should sign a log or calculator tape of the total received in the mail each day, identifying whether cash or checks were received. This documentation should be retained and compared to the cashier's report as evidence of posting in DISCIS.

c. Trust Account

Trust summary reports are not retained to verify the on-going reconciliation to the amount in the court trust bank account, or the DISCIS general ledger.

We recommend that the reports be retained with evidence of monthly reconciliation.

